GROUND EMERGENCY MEDICAL TRANSPORTATION SERVICES
GENERAL INSTRUCTIONS FOR COMPLETING COST REPORT

A) GENERAL

To participate in the Ground Emergency Medical Transportation (GEMT) Uncompensated Cost Reimbursement Program authorized by State Plan Amendment (SPA) 17-0009, each eligible GEMT provider must submit the Centers for Medicare and Medicaid- (CMS) approved cost report to the Department of Social Services (DSS), MO HealthNet Division (MHD) by December 31 following the end of the prior state fiscal year (July 1 through June 30).

Each provider shall maintain fiscal and statistical records for the service period covered by the cost report. All records must be accurate and sufficiently detailed to substantiate the cost report data. The records must be maintained until the later of a) the cost report is finalized and settled or b) a period of three years following the submission of the CMS-approved cost report. If an audit is in progress, all records relevant to the audit must be retained until the audit is completed or the final resolution of all audit exceptions, deferrals, and/or disallowances.

B) DEFINITIONS

Direct Cost - 45 CFR 75.413 indicates that direct costs are those costs that:

1) Can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity; **or**
2) Can be directly assigned to such activities relatively easily with a high degree of accuracy.

Eligible GEMT Provider means a provider who is eligible to receive reconciled cost reimbursement under this program because it meets the following requirements continuously during the claiming period:

1) Provides GEMT services to MHD participants.
2) Is enrolled as a MHD provider for the period being claimed.
3) Is owned or operated by the state or a political subdivision.

Emergency Medical Response is a cost objective that includes expenditures for medical service performed at the point of injury or illness, typically outside a medical facility, to evaluate or treat a health condition. An emergency medical response is classed a "medical" by dispatch if the primary reason for the response is to provide medical services.

GEMT Services means both the act of transporting an individual from any point of origin to the nearest medical facility capable of meeting the emergency medical needs of the patient, as well as the advanced, limited-advanced, and basic life support services provided to an individual by GEMT providers before or during the act of transportation. Cost applicable to EMR services that do not result in a transport cannot be covered and reimbursed as a Medicaid transportation services.

Indirect Cost - Indirect costs are those that cannot be readily assigned to a particular cost objective and are those that have been incurred for common or joint purposes. After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are the remaining costs to be allocated to benefitting cost objectives.

Non-Medical Emergency Response includes all emergency response activities whose purpose is not primarily medical. These responses are classified by dispatch in a variety of categories and reported for the purpose of cost reporting in a summary category of non-medical emergency response. Expenditures assigned to this cost objective are not allowable for determining the cost of emergency transportation.

Non-Medical Emergency Ancillary Services include activities such as fire prevention and permit issuance that are performed in the absence of an emergency to support preparedness, mitigate the need for emergency response, or lessen the severity of an emergency that might occur. For the purpose of Medicaid cost identification, expenditures associated with non-emergency ancillary services are not allowable for determining the cost of emergency medical transportation.

Shift means a standard period of time assigned for a complete cycle of work, as set by each eligible GEMT provider. The number of hours in a shift may vary by GEMT provider, but will be consistent to each GEMT provider.

Service Period means July 1 through June 30 of each Missouri State fiscal year.

Transport means Ground Emergency Medical Transportation Services that are provided by eligible GEMT providers to individuals.

Unallowable Costs are those expenditures, such as bad debts and contributions and donations, which 2 CFR. Part 200 does not permit to be charged for federal programs. Additionally, for the purposes of Medicaid cost identification for emergency medical transportation, expenditures benefitting the non-medical emergency response and non-emergency ancillary services cost objectives are not allowable.

C) REPORTING REQUIREMENTS

All costs reported must be in accordance with the following:

1) SPA 17-0009. Reconciled cost reimbursement under this program is available only for allowable costs incurred for providing GEMT services to eligible Medicaid beneficiaries that are in excess of the payments the eligible GEMT provider receives per transport from any source of reimbursement.

    a) The allowable costs must be determined in accordance with the methodology specified under SPA 17-0009.
    b) A copy of the State Plan which includes GEMT services can be requested in writing from the MO HealthNet Division, P.O. Box 6500, Jefferson City, MO 65109.
    c) A copy of the cost report can be found on https://dss.mo.gov/mhd/cs/medprecert/pages/gemt.htm.

2) Medicare cost reimbursement principles in 42 Code of Federal Regulations (CFR), Part 413 and Section 1861 of the Federal Social Security Act (42 USC, Section 1395x). 42 CFR and the

governing statute in the Federal Social Security Act outlines the manner in which allowable costs are considered reasonable, necessary and related to beneficiary health care.

3) These cost principles are reiterated in the CMS, Provider Reimbursement Manual 15-1 (CMS Pub. 15-1). This manual is online at https://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/index.html. Upon entering the site, select "Paper-Based Manuals" and then "Publication 15-1". The relevant cost reimbursement chapters will be displayed. Within each chapter, the section numbers may appear out of sequence. Select the file containing the reference "TOC" to display the table of contents of the relevant sections within the chapter.

4) Allowable costs are those that are generally considered eligible for federal reimbursement based on the cost principles established in 2 CFR Part 200. Allowable costs are those that are in compliance with CMS non-institutional reimbursement policy.

5) 45 CFR 75.412 indicates there is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost incurred for the same purpose be treated consistently in like circumstances either as a direct or an indirect cost in order to avoid possible double-charging of Federal awards.

D) LAWS AND REGULATIONS AT A GLANCE

1) 42 CFR, Part 413 – Principles of reasonable cost.
2) 2 CFR. Part 200
3) RSMo 208.1030 and 208.1032

E) ADDITIONAL CRITERIA FOR COST REPORTING

1) Only costs for services provided to Medicaid beneficiaries on or after July 1 of the reporting year are eligible for reconciled cost reimbursement.
2) Services rendered to patients who have coverage under both Medicare and Medicaid programs ("dually eligible patients") are not eligible for reimbursement under this program.
3) Administrative costs incurred for reimbursing the Agency must be excluded from this cost report.
4) The only administrative costs incurred for billing and/or accounting services that are eligible for reimbursement are those in compliance with the federal and state regulations as defined under 2 CFR. Part 200.
5) Materials and Supplies, Medical Equipment and Supplies, Training, and Travel should be based on direct identification.
6) Non-EMR salaries and fringes should be included in the direct cost pool. Allocation to be based on hours supporting EMR.
7) EMR and Non-EMR salary and fringes should be supported with the use of worker day logs.
8) Allocation of depreciation of equipment and/or building and improvements based solely on square footage may not be appropriate as square footage statistic would not account for situations

where equipment costs or all improvements were made to the portion of the facility that pertains to firefighting.

9) Depreciation of Fire trucks is recorded separately from the depreciation of ambulance vehicles.
10) Leases and Rentals, Property Insurance, Property Taxes allocation statistic based on square footage is appropriate.
11) Interest – Property, Plant, and Equipment statistics based on square footage may be appropriate. However, this may take further discussion with the State to understand the equipment component.

F) COST REPORT SECTIONS AT A GLANCE

Section	Description
Certification	General Information and Certification
Schedule 1	Total Expense
Schedule 2	Emergency Medical Response (EMR) Expenses
Schedule 3	Non-Emergency Medical Response (Non-EMR) Expenses
Schedule 4	Allocation of Capital Related and Salaries & Benefits
Schedule 5	Allocation of Administrative and General
Schedule 6	Reclassifications of Expenses
Schedule 7	Adjustments to Expenses
Schedule 8	Revenues /Funding Sources
Schedule 9	Settlement Calculation
Schedule 10	Notes

GENERAL INFORMATION AND CERTIFICATION

Complete items 1-27. The individual signing the certification statement must be an Officer or Administrator. The Cost Report must be legibly completed and signed. Cost reports received that are not clear, legible, or have been altered, or are incomplete, and/or not signed will be rejected and returned with instructions noting the deficiencies in need of correction. Cost reports that are not accepted by the required filing deadline due to improper completion will be rejected.

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SCHEDULE 1 – TOTAL EXPENSE

This worksheet should reflect all costs incurred by the GEMT provider. No input is necessary on this Schedule. All numbers will flow from other Schedules.

SCHEDULE 2 – EMERGENCY MEDICAL RESPONSE (EMR) TRANSPORT EXPENSES

Enter the total unallocated direct expenses incurred from providing 100% EMR during each shift. Do not enter expenses for multiple activities (i.e. "shared" services) as 100% EMR. These expenses must be allocated on Schedule 4. For example, for staff that responds to both EMR transports and NON-EMR transports activities (i.e. firefighters), salary and fringe benefit expenses for that staff must be reported in Schedule 4 as allocated costs.

Column 1: Enter all costs that are 100% associated with EMR. Any costs that are not 100% EMR or considered a "shared" cost will be input on other Schedules.
Column 2: No input necessary. Information will flow from Schedule 4.
Column 3: No input necessary. Information will flow from Schedule 6.
Column 4: No input necessary. Information will flow from Schedule 7.
Column 5: No input necessary. Information will auto-calculate.

SCHEDULE 3 - NON-EMERGENCY MEDICAL RESPONSE (NON-EMR) TRANSPORT EXPENSES

Enter total expenses applicable to 100% Non-Emergency Medical Response.
Column 1: Enter all costs that are 100% associated with NON-EMR.
Column 2: No input necessary. Information will flow from Schedule 4.
Column 3: No input necessary. Information will flow from Schedule 6.
Column 4: No input necessary. Information will flow from Schedule 7.
Column 5: No input necessary. Information will auto-calculate.

SCHEDULE 4 - ALLOCATION OF CAPITAL-RELATED AND SALARIES & BENEFITS

Enter total shared expenses that will be apportioned between EMR and NON-EMR services.
Column 1: Enter all Capital-Related and Salaries and Benefit costs that are not directly assigned to EMR and NON-EMR services.
Column 2: No input necessary. Information will flow from Schedule 6.
Column 3: No input necessary. Information will flow from Schedule 7.
Columns 4 thru 6: No input necessary. Information will auto-calculate.
To allocate the capital related expenditures enter the EMR and Non-EMR square footage in the appropriate allocation statistics box.

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To allocate salaries enter the appropriate hours spent that pertain to EMR services and NON-EMR services.

SCHEDULE 5 – ALLOCATION OF ADMINISTRATIVE AND GENERAL

Enter total shared expenses for Administrative and General.

Column 1: Enter all Administrative and General (A&G) costs that are not directly assigned to EMR and Non-EMR services.
Column 2: No input necessary. Information will flow from Schedule 6.
Column 3: No input necessary. Information will flow from Schedule 7.
Columns 4 thru 6: No input necessary. Information will auto-calculate.

SCHEDULE 6 - RECLASSIFICATIONS

A reclassification of expense is an entry that transfers costs from one cost center and/or schedule to another. Reclassification will be necessary when an expense has been improperly classified.
An explanation must be included for each reclassification in the column labeled "Explanation of Entry."

Column 1: Enter sequential lettering system to identify individual reclassifications; i.e. A. B. C…
Column 2: Enter Cost Center (this is increasing).
Column 3: Enter Line Number of schedule to which this increase pertains.
Column 4: Enter Schedule Number to which this increase pertains.
Column 5: Enter the Amount of increase.
Column 6: Enter Cost Center (this is decreasing).
Column 7: Enter Line Number of schedule to which this decrease pertains.
Column 8: Enter Schedule Number to which this decrease pertains.
Column 9: Enter the Amount of decrease.

The increased total **must equal** the decreased total at the bottom of this schedule.

SCHEDULE 7 – ADJUSTMENTS

An adjustment is an entry to adjust expenses. For example, the cost of fundraising activities is not a reimbursable expense under the CMS Pub.15-1 and 2 CFR, Part 200. Therefore, remove any costs associated with fundraising, which are included in your general ledger expenses, through an adjustment in Schedule 7.

SCHEDULE 8 – REVENUES / FUNDING SOURCES

AREA A

Column 1: Enter Medicaid FFS Revenue and specify source of revenue.
Columns 2 thru 5: Enter dollar amount for revenue received.
Column 6: No input necessary. Information will auto-calculate.

AREA B
Column 1: Enter Other Medicaid FFS Revenue and specify source of other revenue.
Columns 2 thru 5: Enter dollar amount for revenue received.
Column 6: No input necessary. Information will auto-calculate.

AREA C
Report revenues for EMR and Non-EMR by type.
Column 1: Report all revenue (i.e. Medicaid payments, Tax Revenue, Grants, etc.) received and list the funding source.
Column 2: Enter revenue amount if it's EMR specific.
Column 3: Enter revenue amount if it is Non-EMR specific.
Column 4: No input necessary. Information will auto-calculate.

SCHEDULE 9 –SETTLEMENT

Line #1: No input necessary; Cost of EMR will populate from Schedule 2.
Line #2: Indicate if the Indirect Cost Factor was based on EMR. Use the drop down box.
Line #3: If the answer for Row 2 above was "NO", enter the base costs for calculating the Indirect Cost.
Line #4: Enter the Indirect Cost Factor. In most cases, when an Indirect Cost Factor is being applied, there should be no A&G cost allocated.
Line #5: No input necessary; A&G Allocation will populate from Schedule 5 (A).
Line #6: No input necessary; A&G totals to be included will populate.
Line #7: No input necessary; Grand Total of EMR Expense will populate.
Line #8: Enter the total number of EMR transports for the reporting period, by quarter where applicable.
Line #9: No input necessary; an average cost per medical transport will be determined by dividing Grand Total of EMR Expense to the Total Number of medical transports.
Line #10: No input necessary; FFS Transports will populate for the corresponding quarter from Schedule 9, Row #8.
Line #11: No input necessary; Total costs of Medicaid ground emergency medical transports will populate.
Line #12: No input necessary; Medicaid FFS revenue will populate for the corresponding quarters from Schedule 8, Lines 1-6. Note: The amount will be a negative value.
Line #13: No input necessary; Net cost of services for the corresponding quarter will populate.
Line #14: Federal Financial Participation reduction will populate for the corresponding quarter. **Verify correct FMAP rate is used in the calculation for the service period.**
Line #15: Net amount due to the provider will populate based on the FMAP rate. Verify correct FMAP rate is used in calculation for service period.

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SCHEDULE 10- NOTES

Identify any contracting arrangements for expenditures reported on Schedules 1-5, the statistical basis for allocation on Schedules 4 and 5, and reasons for any schedules left blank.

FILING DEADLINE

Cost reports are due no later than December 31 after the last day of the State Fiscal Year (June 30). A request for an extension shall only be approved when a GEMT provider's operations are significantly and/or adversely affected due to extraordinary circumstances, which the provider has no control, such as, flood or fire. The written request must include a detailed explanation of the circumstances supporting the need for additional time and be postmarked within the fourteen days after the last day of the applicable State Fiscal Year. Filing extensions may be granted by MHD for good cause, but such extensions are made at the discretion of the MHD.

An approved "Provider Participation Agreement" must be on file with the Agency in order to file Annual Cost Reports electronically. If you do not have an approved "Provider Participation Agreement" on file with the Agency, please visit our website at https://dss.mo.gov/mhd/providers/fee-for-service-providers.htm.

A signed Adobe PDF™ version of the contract, the Excel™ version of the cost report, and any supporting documentation should be submitted electronically to https://mocostreports.mslsc.com .

After the Cost Report has been reviewed and accepted, the provider must maintain a copy of the signed and electronic version of the cost report and all supporting documentation. Pursuant to the timeframes outlined in SPA 17-0009, the Agency will contact providers individually to schedule audits.